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# LATHROP & GAGE<sup>LLP</sup>

FEDERAL I.D. 43-0948710

Larry E. Cook, Receiver  
15621 W. 87th St. Pkwy., #113  
Lenexa, KS 66219

December 5, 2014  
Client No. 050860  
Matter No. 0559959  
Invoice No. 1656181

Professional services rendered and costs incurred through November 30, 2014:

Re: CWB Services, LLC Receivership

Due For Services: \$ 182,684.00

Due For Costs: \$ 1,740.69

TOTAL THIS INVOICE: \$ 184,424.69

TOTAL BALANCE DUE: \$ 184,424.69

THIS INVOICE IS PAYABLE UPON RECEIPT. PLEASE RETURN THIS PAGE WITH YOUR REMITTANCE.

**EXHIBIT B**

Larry E. Cook, Receiver  
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Professional services rendered through November 30, 2014:

Re: CWB Services, LLC Receivership

Date	Timekeeper	Description	Hours	Amount
09/02/14	BMH	Conference call with FTC regarding background and filing preparation. Conference with L. Cook regarding same.	1.20	N/C
09/04/14	BMH	Work with Commerce Bank to be prepared to open Receivership Account. Work with N. Brown and IT to install Quickbooks to be prepared for Receivership bank accounting.	2.40	N/C
09/05/14	BMH	Review draft pleadings from FTC. Conference with L. Cook regarding preparing for filing.	2.40	N/C
09/05/14	BMH	Work with L. Niemeier and B. Taylor regarding potential PR assistance needed with new receivership.	1.20	N/C
09/08/14	BMH	Prepare team for asset seizure and service (2.6). Coordinate timing with R. Unruh (0.3). Review proposed TRO (1.4). E-mail suggested edits to R. Unruh (0.4). Telephone conference with R. Unruh regarding proposed TRO (0.2). E-mail L. Cook regarding planning meeting for seizure (0.2).	5.10	N/C
09/09/14	NSB	Attend strategy meeting regarding Receivership with L. Cook and FTC and receivers attorneys, receipt and review of FTC's Complaint, Suggestions in Support and TRO; prepare documents for inventory.	5.80	1,102.00
09/09/14	RFJP	Meeting in preparation of seizure (1.7); review complaint (0.9); review Temporary Restraining Order (0.7); discuss plan for tomorrow with B. Holland (0.1).	3.40	731.00
09/09/14	BMH	Conference with FTC to review pleadings and plan asset seizure (4.6). Conference with L. Cook regarding same (1.2).	5.80	2,204.00

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Date	Timekeeper	Description	Hours	Amount
09/09/14	BWF	Attend strategy meeting with FTC counsel and the receiver (2.9). Review the FTC complaint, the FTC's suggestions in support of motion for TRO, and the court's TRO (0.8).	3.80	1,539.00
09/09/14	BMH	Prepare outline of duties and instructions for asset seizure service and circulate to team.	3.20	1,216.00
09/09/14	LH	Attend initial conference regarding receivership issues.	1.00	405.00
09/09/14	SLC	Meeting with B. Holland, L&G team, FTC staff, and client regarding process/logistics for onsite takeover of affected entities.	0.60	147.00
09/10/14	NSB	Prepare for, travel to and assist in Receivership of property at 7301 Mission Road and 6700 Squibb Road locations.	10.50	1,995.00
09/10/14	RFJP	Continue to prepare for seizure (0.9). Arrive at scene, supervise receivership records at 7301 Mission Road, and inventory files contained within the Mission Road office (10.3).	11.20	2,408.00
09/10/14	BMH	Asset seizure on 6700 Squibb Rd and 7301 Mission Rd.	4.60	1,748.00
09/10/14	BWF	Review instructions for first day events with the U.S. Marshals (0.6). Review court order re same (0.4). Draft and review multiple emails to B. Holland re procedures during the day (1.3). Conference with counsel for T. Coppinger (0.6). Conference with counsel for one of the CWB/Orion employees (0.5). Review emails from adverse counsel re same (1.4). Interview employees and coordinate records copying (7.2).	11.00	4,455.00
09/10/14	LH	Interview book keeper, HR director and accountant regarding books and tax return filings (1.0); review tax records obtain for entities in receivership (1.5).	2.50	1,012.50

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Date	Timekeeper	Description	Hours	Amount
09/10/14	SLC	Onsite support for LG/FTC staff during takeover of affected entities.	3.10	759.50
09/11/14	NSB	Travel to and assist in Receivership of property at 7301 Mission Road and 6700 Squibb Road locations and travel to P.O. Boxes at Union Station to obtain mail.	7.20	1,368.00
09/11/14	RES	Analyze correspondence related to wire transfer issues (0.5); strategize with R. Pulkrabek regarding issue with bank (0.3); analyze Order and outline language authorizing receiver to accept deposits in account (0.6); contact bank, explain receiver's issues, and obtain confirmation that funds were accepted (1.0).	2.40	708.00
09/11/14	RFJP	Finish inventorying Squibb Road location.	1.30	279.50
09/11/14	BMH	Conference with FTC and L. Cook at 6700 Squibb Road to review documents and status of document and data copying.	3.20	1,216.00
09/11/14	BWF	Review email from counsel for T. Coppinger regarding privileged documents (0.8). Draft and review emails to B. Holland re same (0.6). Draft and review emails to S. Clark regarding communications with CWB IT employee (0.4). Attend second day of file and document review at CWB offices (2.8). Meeting with J. Dunsworth's counsel (0.5). Telephone call from counsel for Impact Furniture Company and draft email to B. Holland re same (0.6). Draft email to B. Holland and L. Kirk containing information on receiver for CFPB case (0.3). Continue interaction with FTC counsel and preservation of the receiver's property (2.8).	8.80	3,564.00
09/12/14	NSB	Review R. Pulkrabek's and my notes regarding inventory to begin preparation of memorandum (0.3); prepare chart listing out all bank accounts with names and account numbers (1.2); telephone calls to various	6.10	1,159.00

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Date	Timekeeper	Description	Hours	Amount
		banks regarding obtaining account information (1.4); prepare e-mail to L. Cook regarding Country Club Bank's request for his authorization to release information to L&G (0.3); confer with R. Shaw, B. Holland, and B. Fields regarding case (2.9).		
09/12/14	BMH	Squibb Road document and data copying. Conferences with FTC and L. Cook.	7.80	2,964.00
09/12/14	BWF	Draft emails to B. Holland regarding documents removed containing potential attorney-client privileged information and recovery of documents marked for production (0.6). Review email from N. Brown regarding investigation of the P.O. boxes (0.2).	0.80	324.00
09/12/14	BMH	Telephone conferences and e-mail exchanges with Impact counsel regarding potential resolution of claims and business operations of Impact as not a consumer-lending company.	0.80	304.00
09/14/14	BMH	E-mail exchanges and review documents related to Impact to seek negotiated resolution of separate of Impact from Receivership entities (3.8). Telephone conference with R. Unruh regarding potential settlement with Impact (0.2). E-mail Impact's counsel accounting of Receivership entity claims against Impact for missed distributions (0.2).	4.20	1,596.00
09/15/14	NSB	Download pleadings from the US District court for the Western District of Missouri to virtual case file (0.3); telephone calls with Bank of America and Country Club Bank regarding account balances of frozen accounts (0.2).	0.50	95.00
09/15/14	BMH	E-mail exchanges with P. Greenfield regarding Rowland accounts and separating non-consumer lending accounts (0.2). Telephone conference with L. Cook regarding server data and accounts to be loaded into Relativity	9.70	3,686.00

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Date	Timekeeper	Description	Hours	Amount
		(0.2). Telephone conference with P. McInerny regarding Impact (0.1). E-mail exchanges with M. Clune, R. Unruh, M. Wilshire, and Country Club Bank counsel regarding release of Impact accounts and repayment of amounts owed Sandpoint (0.6). Review CWB documents for evidence of payments to lead generators and telephone conference with L. Cook regarding same (2.4). Review individual and corporate defendant financials and telephone conference with L. Cook regarding same (1.8). Investigate and review Ameritas whole life annuities purchased with corporate defendant funds and serve Order Appointing Receiver and demand for accounting on Ameritas Insurance for information on Ameritas annuities (2.3). Review notes of bank accounts and FTC asset freeze list to confirm all financial institutions served with Order (1.7). Telephone conference with M. Clune regarding accounting for funds owed by Impact to Sandpoint (0.2). Review final payroll amounts (0.2).		
09/15/14	SLC	Begin downloading, organizing collected email stores.	1.40	343.00
09/16/14	NSB	Prepare e-mail to Wil Crespo of WDMO to request certified copies of complaint and order (0.2); confer with B. Holland regarding same (0.2); download pleadings from District Court of the Western District of Missouri to virtual case file (1.2); continue to review R. Pulkrabek and my notes regarding inventory to prepare memorandum (0.4); update bank account chart information (1.2); travel to Union Station to obtain mail from P.O. Boxes (0.4).	3.60	684.00
09/16/14	LH	Research on obligation of receiver to notify IRS of receivership for LLC entities (0.4); analyze issues with B. Holland regarding same (0.2).	0.60	243.00
09/16/14	SLC	Continue downloading and organizing collected email	1.20	294.00

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Date	Timekeeper	Description	Hours	Amount
		data.		
09/16/14	BMH	Telephone conferences and e-mail exchanges with M. Clune , L. Cook, R. Unruh, and M. Wilshire regarding potential settlement with Impact (0.8). Coordinate return of phone and fax service to Impact previously run through CWB (0.6). Work with Commerce Bank regarding production of bank records for receivership defendants (0.7). Telephone conference and letter to Country Club Bank regarding Impact settlement and release of Impact account from asset freeze (1.1). Work with Clerk's office regarding certified copies of Complaint and TRO for registration in additional US District Courts (0.6). Prepare and file Motion and proposed Order to allow receipt of certified copies of Complaint and TRO (0.4). Review R&F bank statements and telephone conferences and e-mail exchanges with FTC and P. Greenfield regarding confirmation that R&F Insurance bank accounts do not contain consumer lending defendant proceeds (0.8). Review payroll report and funding requirements, telephone conference with L. Cook, and prepare and file Motion for Authorization to make final payroll (1.9). Telephone conference with M. Bauer regarding inContact phone service at CWB office and location of any recorded telephone calls with consumers (0.3). Work with Commerce Bank to establish new Receivership accounts (0.6). Work with D. Washington at Evolve to coordinate return of FTC copied documents to office locations (0.2). Review paperwork and information from SureWest to transfer Impact phone and fax numbers back to Impact under separate system from CWB's (0.7).	8.70	3,306.00
09/17/14	NSB	Exchange e-mail with Wil Crespo of WDMO regarding requested certified copies of complaint and order (0.3);	2.70	513.00

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Date	Timekeeper	Description	Hours	Amount
		e-mail with B. Holland regarding same (0.2); travel to WDMO court to obtain requested certified copies (0.4); prepare letters to Clerk of the Courts for District of Kansas, District of Arizona, Eastern and Western District of Wisconsin, Southern District of Indiana and District of Colorado to open miscellaneous cases (1.2); download pleadings from District Court of the Western District of Missouri to virtual case file (0.2); receipt of CD from Country Club Bank containing bank records of Impact LLC (0.3); download documents to virtual case file (0.1).		
09/17/14	BMH	Conference with L. Cook to coordinate resetting 6700 Squibb Rd. servers and network to restore access to accounting and loan funding programs.	4.60	1,748.00
09/17/14	SLC	Finalize download of email data; Verify contents against delivery; Generate manifest and update case team.	2.20	539.00
09/17/14	BMH	Coordinate access to CWB office by T. Coppinger to obtain records to produce to FTC regarding financial disclosures (1.4). Telephone conferences with M. Wilshire and R. Unruh regarding T. Coppinger access to documents and servers (0.3). Review Peachtree accounting files for CWB-managed entities (2.1).	3.80	1,444.00
09/18/14	RFJP	Call all listed banks to obtain information on how to request the last four years of account statements. Left several voice mails and obtained a handful of addresses for service (1.1); draft letter requesting bank account statements for previous four years to Bank of America (this letter will be the form letter for the letter sent to each other bank as well) (.5).	1.60	344.00
09/18/14	BMH	Telephone conferences with Paycor, review final payroll accounting, and coordinate issuance of final payroll.	1.30	494.00



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Date	Timekeeper	Description	Hours	Amount
09/18/14	LH	Prepare notices of fiduciary appointment for receivership to send IRS.	0.40	162.00
09/18/14	SLC	Draft email to B. Holland regarding processing costs/status; Transmit data to Iris for processing/load; Circulate specs. regarding same.	1.80	441.00
09/18/14	BMH	Work with Lathrop IT team to bring CWB networks back on-line to access electronic records (2.7). Work with L. Hansen regarding Receivership tax forms to create trust fund settlement receivership estate with IRS (1.3). Work with Paycor to coordinate payroll and coordinate funding of same (1.6). Review draft Joint Stipulated PI pleadings and telephone conferences with R. Unruh regarding same (1.3). Review bank records produced by Bank of West and Commerce (2.4).	9.30	3,534.00
09/19/14	NSB	E-mail with B. Holland regarding pleadings by FTC (0.2); travel to Orion offices with same (0.8); download pleadings from District Court of the Western District of Missouri to virtual case file (0.3); confer with S. Clark regarding status of documents being loaded into Relativity database (0.4).	1.70	323.00
09/19/14	RFJP	Draft letters to American Express, Bank of America, and BMO Harris requesting account statements for previous four years (.4); draft demand letter to Ameritas Life Insurance Company and speak with client services to freeze account (.3).	0.70	150.50
09/19/14	BMH	Review final paychecks and meet W. Summa to coordinate distribution to employees.	0.60	228.00
09/19/14	SLC	Discussion with N. Brown regarding hard copy data; Organize and transfer to Iris for load.	0.50	122.50
09/19/14	BMH	Conference with L. Cook and review CWB entity financial documents (2.3). Work with Lathrop IT	9.20	3,496.00

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Date	Timekeeper	Description	Hours	Amount
		personnel to restart internet and network to access electronic files of CWB-managed entities (2.6). Review final versions of proposed Joint Stipulated PI and Limited Asset Freeze Releases with L. Cook and telephone conference with R. Unruh regarding same (1.6). Review cashtrax and accounting files at CWB (2.4). Telephone conferences with M. Wilshire regarding PI hearing proceeding and telephone conference with Dan regarding request for confirmation as to whether FTC witnesses should be flown to KC for hearing or whether declarations would suffice (0.3).		
09/20/14	BMH	Review CWB financial documents and e-mails for financial structure of entities and flow of funds between defendant entities(3.3). Draft Receiver's Preliminary Report (1.4). E-mail exchanges with R. Unruh regarding PI hearing (0.2).	4.90	1,862.00
09/21/14	BMH	E-mail exchanges with R. Unruh regarding Ameritas annuity (0.1). Review Rowland financial statement to FTC (0.2). Review defendant entities' financial statements and bank records (2.1). Work on Receiver's Preliminary Report (2.2).	4.50	1,710.00
09/22/14	BMH	E-mail exchanges with R. Unruh regarding corporate defendant investors and accounting of asset freeze (0.3). Coordinate turnover of Impact telecommunications to Impact control (0.3). Review defendant bank records (3.4). Revise and edit Receiver's Preliminary Report and exhibit, telephone conference with L. Cook and final edits and file Receiver's Preliminary Report (3.1). Telephone conference with P. Greenfield regarding Rowland offices and coordinating removal of defendant documents (0.2).	7.30	2,774.00
09/23/14	NSB	Download pleadings from the US District court for the Western District of Missouri to virtual case file (0.4);	0.90	171.00

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Date	Timekeeper	Description	Hours	Amount
		initial review of documents loaded into Relativity database (0.5).		
09/23/14	JCM	Conference with B. Holland and discussion with R. Pulkrabek regarding benefits issues.	0.30	121.50
09/23/14	RFJP	Speak with Commerce Bank to determine where to send fax to request statement for the last four years (.3); draft letter to fax to Commerce Bank for previous four years of statements (.2); draft letters to Capital One, Missouri Bank, Country Club Bank, and Wells Fargo to request last four years of statements (.6); call Ameritas who forwarded me to D. Wentz of Ameritas to close account; he was out, so I left a voicemail and will follow up tomorrow; also draft and send a fax (.3); answer call from Commerce Bank and line up our request for their delivery (.1); speak with D. Wentz regarding TRO, reconnected with corporate and left message for them to contact me in the morning (.4); meet with J. Mosh to determine best course of action for addressing benefits issues (.2).	2.10	451.50
09/23/14	SLC	QC data load and send status update to case team.	0.70	171.50
09/23/14	BMH	Prepare for and attend PI hearing (2.1). Conference with P. McInerny regarding CarMax proceeds (0.2). Conference with R. Unruh and M. Wilshire regarding accounting of \$18 million difference between defendant entities' funding and pulls of consumer loans (1.1). Review FTC's accounting of gross revenues and work to identify expenses to be subtracted from gross revenues (3.8). Review COBRA and 401(k) Plan termination requirements for CWB employees (1.3).	8.50	3,230.00
09/24/14	NSB	Confer with B. Holland regarding various bank matters (0.3); prepare cover letter to all banks involved enclosing Orders entered by Judge Whipple 9-23-2014	2.40	456.00

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Date	Timekeeper	Description	Hours	Amount
		regarding asset freeze (0.4); continue initial review of documents loaded into Relativity database (1.7).		
09/24/14	JCM	Telephone conference with Kiernan and P. Pulkrabek regarding health plan (0.2); research regarding same (0.5).	0.70	283.50
09/24/14	RFJP	Speak with D. Wentz to determine which accounts they handle and how to proceed (.4); speak with Missouri Bank to coordinate our request with that of the FTC (.3); email D. Wentz a list of documents we will need (.1); receive call from Ameritas returning call from yesterday; speak with "recorded line" to have Coppinger account terminated, was informed of status and left voice mail with John Kirtley, attorney for Ameritas (.2); speak with Kyle Moreland of Tax Preferred Benefits about release of documents (.2); read and respond to K. Moreland email regarding Order (.1); email Orion Services list of employees (.1).	1.40	301.00
09/24/14	BMH	Meet Impact at CWB to retrieve Impact electronic folder (0.3). Meet W. Summa and M. Carter at CWB to obtain reports and electronic documents (2.7). Telephone conference with P. McNerny regarding PI and renewed asset freeze (0.2). Telephone conference and e-mail exchanges with R. Unruh and M. Wilshire regarding service of limited relief from asset freeze as to Rowland and Coppinger (0.2). Telephone conferences with banks and serve limited asset releases on banks and coordinate release of accounts agreed to by parties (2.7). Coordinate review of Rowland offices and removal of corporate defendant documents and copying of same with P. Greenfield (0.6). Coordinate COBRA and 401(k) termination (0.7).	9.20	3,496.00
09/25/14	JCM	Research regarding COBRA issues and discussion with B. Holland.	0.20	81.00

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Date	Timekeeper	Description	Hours	Amount
09/25/14	RFJP	Locate and file key documents to have printed (2.6); arrive at location to provide Rowland with key to his office (1.0); listen to voicemail from benefits provider and forward it along for review (.1).	3.70	795.50
09/25/14	KW	Meeting with client L. Cook regarding status and strategy re same matter (1.0).	1.00	410.00
09/25/14	BMH	Conference with CPA K. Keiffer and L. Cook to review financial statements and assess data to be copied and produced to Receiver (1.4). REview payment processors data to determine whether consumer collection activity has ceased pursuant to PI (3.8). E-mail exchanges with P. McInerny regarding CarMax check issue (0.2). Review mail for pressing matters and possible consumer collection activity (0.9). Coordinate return of Rowland office after defendant documents have been removed (0.4). Telephone conferences with banks regarding bank statement production and limited relief from asset freeze (1.3). Investigate imaging AOL account archive files (0.2).	8.20	3,116.00
09/25/14	BMH	Telephone conference with Mosely Receiver's counsel to compare notes and potential coordination of recovery of assets.	0.60	N/C
09/26/14	NSB	Confer with B. Holland regarding case tasks (0.3); travel to 7310 Mission Road location to meet vendor to copy documents pulled yesterday by R. Pulkrabek and myself (0.7); meet with client to obtain signatures on Commerce Bank documents (0.6); travel to Squibb Road office to obtain documents per B. Holland's request (0.6).	2.20	418.00
09/26/14	JCM	Discussion with B. Holland regarding health plan.	0.30	121.50
09/26/14	RFJP	Call Viking and Midwest Fidelity to request statements	2.80	602.00

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Date	Timekeeper	Description	Hours	Amount
		and email (.5); speak with M. Untersee to determine what information he may have (.3); open and sort mail in search of important documents requiring our attention (2.0).		
09/26/14	BMH	Work with Paycor to generate final W-2s and close employment tax accounts (0.6). Review correspondence and contact payment processors to produce payment processing history and work to confirm collection activity has stopped for Iceware, Capture Financial, Viking, and Midwest Fidelity (1.2). Review settlement checks received in defendants mail and contact agencies to determine nature of settlements (1.4). Review health insurance plans and 401(k) plan termination documents (1.8). Review defendant corporate e-mails for evidence of payment processors used by defendants to collect consumer accounts (2.2). Telephone conferences with L. Cook regarding financials, COBRA, PTO for employees, and health insurance plan (0.3). Telephone conferences with M. Wilshire regarding accounting for corporate defendants' revenue and expenses (0.2).	7.70	2,926.00
09/29/14	RFJP	Listen to voicemail from M. Powell of Midwest Fidelity; return the call and explain to him which documents we are requesting (.7); email Iceware to request account information and send B. Holland an update on my progress (.2).	0.70	150.50
09/29/14	BMH	Conference with L. Cook regarding mail and financials (1.4). E-mails and telephone conferences with R. Unruh and collection agencies (0.3). Review Capture Financial databases for consumer collection activity (2.8). Work with Paycor for final reports and closing of state employment accounts (1.6). Work with Commerce to finalize Receiver's accounts (0.3).	6.40	2,432.00
09/30/14	JCM	Review COBRA notifications and discuss with B.	0.40	162.00

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Date	Timekeeper	Description	Hours	Amount
		Holland.		
09/30/14	RFJP	Review the first 1,000 emails in W. Summa's account in search of transfers of defendants (3.3); review documents 1001-2429 in W. Summa's account in search of transfers of defendants' funds (2.4).	5.70	1,225.50
09/30/14	BMH	Conference with L. Cook and K. Keiffer to obtain financials, bank statements, 1099s and K-1s (0.6). Review financial documents produced by K. Keiffer (4.6). Work with Paycor regarding final reports and PTO payment (0.3). Review MI Dept. of Finance pleadings and pending hearing (0.2).	5.70	2,166.00
10/01/14	NSB	Confer with B. Holland regarding preparing Excel spreadsheet of income statements of all entities for years prior to 2011.	0.50	95.00
10/01/14	RFJP	Review documents 2429-3414 in W. Summa's account in search of transfers of defendants (4.8); review documents 3414-6042 in W. Summa's account in search of transfers of defendants (5.1).	9.90	2,128.50
10/01/14	BMH	E-mail exchanges and telephone conferences with L. Cook regarding financial statements on defendant entities and additional financial statements and bank records needed (1.2). E-mail exchanges with T. Rowland and counsel regarding non-receivership mail and office return (0.3). Telephone conferences and e-mail exchanges with Paycor to finalize PTO payroll, final taxes reporting to states, and close-out of withholding and unemployment tax accounts (0.7). Telephone conferences and e-mail exchanges with Commerce to coordinate transfer of corporate defendant accounts into Receivership Account and set up of on-line banking (0.8). Coordinate processing of CarMax check jointly payable to defendant Coppinger and CWB	7.20	2,736.00

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Date	Timekeeper	Description	Hours	Amount
		(0.3). Review Sandpoint and Basseterre financials and e-mail exchanges with L. Cook regarding same (1.4). Review BPO on Coppinger Lake House and telephone conference with L. Cook regarding same (0.4). Review termination documents for corporate entity 401(k) plans and COBRA notices to employees (0.8). Review financials on Rowland lending and servicing entities (1.3).		
10/02/14	NSB	Review and confer with B. Holland regarding PayCor payroll form for Orion (0.2); receipt and review of Excel spreadsheet containing balance sheets for CWB entities (0.1).	0.30	57.00
10/02/14	JCM	Discussion with B. Holland and R. Pulkrabek regarding COBRA notices.	0.50	202.50
10/02/14	RFJP	Review documents 6042-8608 in Wes's account in search of anything indicative of foul play (5.9).	5.90	1,268.50
10/02/14	BMH	Conference with L. Cook to review entity financials and assess additional records needed (2.5). Telephone conference with R. Unruh and M. Powell regarding Midwest Fidelity transactions with defendant entities (0.4). Work with PayCor to make final PTO payroll and close out all payroll tax accounts (1.2). Review account data provided by Midwest Fidelity regarding collection of consumer accounts (0.7). Review Washington and Michigan state enforcement pleadings and telephone calls to WA and MI Attorney General's offices to determine status of proceedings against receivership entities (1.8). Telephone conference with R. Unruh regarding Viking collections and review summary of consumer loan collection activity by Viking (0.8). Telephone conference with M. Wilshire and coordinate defendant asset depositions (0.2).	7.60	2,888.00



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Date	Timekeeper	Description	Hours	Amount
10/03/14	NSB	Telephone call with Julie O'Brien at Commerce bank regarding check order (0.2); download pleadings from Western District of Missouri District Court to virtual case file (0.2); update Excel chart with Income Statements from CWB entities with Huskhawk Investment Group information (0.1).	0.50	95.00
10/03/14	RFJP	Review documents 8608-9536 in Wes's account in search of anything indicative of foul play (.4); speak with Kyle Moreland at Tax Favored Benefits to Determine how we can best terminate the 401(k) plan (.4); email to J. Mosh to see if she can take over the insurance matters (.1); open mail from MO Bank, upload the disk contained therein to my hard drive, and call Alyssa at MO Bank for the password upon learning that all of the documents are password protected (.2).	2.90	623.50
10/03/14	LH	Analyze issues with L. Cook regarding K-1 information.	0.20	81.00
10/03/14	BMH	Telephone conference and e-mail exchanges with W. Summa regarding consumer loan balances and transaction history on eFunds servers (0.6). Edit workbook of corporate entity income statements and circulate to L. Cook, R. Unruh, and M. Wilshire (1.6). Review employee 401(k) plan information and e-mail exchange with R. Unruh and plan administrator for Ameritas regarding same (1.7). Work with K. Keiffer regarding additional defendant financial statements needed (0.8). Review additional financial statements and add to main database of entity financials (2.4). Telephone conference with R. Unruh and L. Cook regarding termination of 401(k) accounts (0.4). Coordinate deposit and reissuance of CarMax check regarding T. Coppinger car sale (0.2). Telephone conference with P. McNerny regarding Coppinger offices and access by T. Coppinger to obtain data	7.90	3,002.00

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Date	Timekeeper	Description	Hours	Amount
		required to produce to FTC (0.2).		
10/06/14	EAC	Confer with case team and assist in facilitating creation of hard copy version of bank statements for use and review; confer with service provider regarding same and transfer electronic document collection for their use (.60).	0.60	129.00
10/06/14	BMH	Telephone conferences with L. cook regarding K-1s, financial statements and bank records (0.6). Telephone conference with W. Summa regarding telephone recordings of calls with consumers and coordinating extraction of eFunds/CashTrax data from office servers (0.3). Review Namakan financial statements and telephone conference with L. Cook regarding same (1.9). Coordinate T. Coppinger access to offices to produce information to FTC (0.2). Review T. Coppinger 2013 tax returns and telephone conference with L. Cook regarding same (0.2).	3.20	1,216.00
10/07/14	RFJP	Receive account statement from Country Club Bank on disc, open disc, review it, and bring it to litigation support for copies to be made (.2); head to Squibb Road address to allow T. Coppinger into the building, supervise him as he makes copies of documents necessary, and travel back to office (3.2); discuss happenings at Squibb Road following allowance of T. Coppinger into the office (.1); return call to BMO Harris and left voicemail for Shelly Flover (.1); comb through documents in search of any individual tax returns and organize entity tax returns (.5).	4.10	881.50
10/07/14	EAC	Confer with case team and assist in facilitating creation of hard copy version of additional bank statements for use and review; confer with service provider regarding same and transfer electronic document collection for their use (.40).	0.40	86.00

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Date	Timekeeper	Description	Hours	Amount
10/07/14	BMH	Telephone conferences with L. Cook regarding additional financials and bank records needed and pull and forward same (1.3). Review additional financials provided by K. Keiffer and edit database of entity financials to include additional data (3.3). Work with Paycor to determine historical payroll for individual defendants and immediately family (0.8). Review financial statements to determine payments to investors and telephone conference with L. Cook regarding summary of same (1.7).	7.10	2,698.00
10/08/14	RFJP	Bring cd of Country Club Bank Accounts to copying services for copying and pick back up (.3); determine what information we still need to obtain from Missouri Bank (.6); compile a list of entities and their Federal Employer Identification Number (.9); confer with B. Holland to find the missing Federal Employer Identification Numbers and update list (.4); call Alyssa at MO Bank and leave a voice message, send e-mail with information for conversation with her (.2).	2.40	516.00
10/08/14	BMH	Telephone conference with R. Unruh and M. Wilshire regarding 401(k) termination, taxes, accounting, T. Coppinger Lake House, and wages (1.2). Coordinate access to eFunds data with W. Summa and P. Mcinerney (0.6). Review calculations on total consumer loan pulls and loan funding to address Court's concern regarding missing funds (2.8). Review Iceware accounting of consumer collections and on-line data to determine whether it should be deleted (3.1). E-mail summary of Iceware to R. Unruh and L. Cook (0.2). Telephone conference with K. Keiffer regarding Huskhawk financials (0.3).	8.20	3,116.00
10/09/14	NSB	Travel to Union Station to obtain CWB, Orion, etc...mail in P.O. Boxes; confer with R. Pulkrabek	0.40	76.00

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Date	Timekeeper	Description	Hours	Amount
		regarding same.		
10/09/14	RFJP	Prepare demand letter for Frampton Rowland's tax returns and send to Hutchins & Haake.	0.60	129.00
10/09/14	RFJP	Speak with Shelly Slover at BMO to answer her questions regarding our authority over the accounts and send her the preliminary injunction to supplant the TRO.	0.20	43.00
10/09/14	RFJP	Receive and review the MO Bank and Country Club bank statements provided by Versadox.	0.10	21.50
10/09/14	RFJP	Open and sort mail from entities, identifying bills that need to be paid.	1.00	215.00
10/09/14	RFJP	Draft demand letter to send to Missouri Bank for information regarding transfers into T. Coppinger's account and wire transfer recipients of Canyon.	0.40	86.00
10/09/14	BMH	Conference with L. Cook at Coppinger Offices to review efunds records, bank records, and work to identify and account for expenses incurred November 2012 to September 2013 (4.3). Review Iceware accounts to summarize consumer collections and forward to L. Cook and R. Unruh (3.6).	7.90	3,002.00
10/10/14	NSB	Communicate with Commerce Bank to sync with Quick Books; input company and vendor information into QuickBooks.	0.50	95.00
10/10/14	RFJP	Communicate with Kiernan Benefit Solutions and J. Mosh to finalize notices to employees regarding their benefits (.2); complete demand letter to MO Bank demanding additional account information (.8).	1.00	215.00
10/10/14	BMH	Telephone conference with L. Cook and coordinate demand for additional bank records needed to trace receivership estate funds (1.2). Telephone conference with M. Wilshire regarding Premier Asset Management	6.10	2,318.00

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Date	Timekeeper	Description	Hours	Amount
		potential selling of consumer accounts (0.2). Draft cease and desist letter to Premier Asset Management (0.3). Telephone conference and e-mail exchange with defendant entities' insurance broker regarding tail coverage and update L. Cook regarding same (0.4). Review Washington State enforcement proceedings against defendants and telephone conference with WA Dept. of Finance regarding potential resolution of same (1.4). Review Missouri Bank records produced and L. Cook's list of additional records needed to confirm they haven't been produced and update L. Cook regarding same (2.6).		
10/11/14	JLC	Upload to Iris FTP additional email data for processing and import into Relativity for case team review	0.30	64.50
10/13/14	NSB	Review and scan copies of Ted Rowland's tax returns to send to L. Cook via e-mail.	0.40	76.00
10/13/14	RFJP	Update Cobra forms and resubmit them to Kiernan Solutions so that notices may be sent out (.4); contact Hutchins & Haake to follow-up on demand letter for Rowland's tax returns from 2009, 2010, and 2013 (.2); determine the correct date to put into the Cobra forms based on conversations with Kiernan and ultimately with J. Mosh, update the forms and resubmit them (.4); open e-mail from Hutchins and Haake to confirm the receipt of the requested tax returns and print them (.4); compile a list of all of the entities, the date of formation, the net profits, and whether we have received the entities' bank account statements (2.6); begin determining from where overhead costs listed in FTC analysis originate (.3).	4.30	924.50
10/13/14	JCM	Discussion regarding COBRA notices.	0.40	162.00
10/13/14	BMH	Review summary of individual defendant and immediate	7.80	2,964.00

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Date	Timekeeper	Description	Hours	Amount
		family payroll, create summary spreadsheet of same and forward to L. Cook (1.3). Review, edit, and format L. Cook summary of defendant P&L November 2012 to September 2013 (0.8). Review and forward defendant tax returns to L. Cook (0.6). Pull account summary from eFunds, prepare spreadsheet summary, and forward to L. Cook regarding potential number of accounts (1.4). Work with L. Hansen regarding Rowland K-1s and calculating total withdrawals by individual defendants (0.4). Update summary database of entity financials and forward to L. Cook (3.3).		
10/14/14	NSB	Confer with Missouri Bank, Bank of America and BMO Harris to begin process for transfer of account funds to Commerce Bank account (0.4); e-mail and telephone calls regarding same (0.2); confer with B. Holland regarding status of project (0.2); review and open mail received for CWB and other entities (0.9).	1.70	323.00
10/14/14	RFJP	Discuss best way to capture expenses for the listed time period on the income/expense report from the FTC.	0.50	107.50
10/14/14	LH	Analyze issues with B. Holland and L. Cook regarding K-1 information and owner distributions.	0.50	202.50
10/14/14	BMH	Work with Ameritas regarding 401(k) termination and COBRA notices to employees (1.1). Work with K. Keiffer to determine "overhead costs" actually paid by defendant entities between November 2012 and September 2013 (0.7). Review entity income statements to verify expenses paid during that time frame (2.8). Telephone conferences with R. Unruh and L. Cook regarding tax returns (0.8). Update database of all entities' financial statements (2.7).	8.10	3,078.00
10/15/14	NSB	Exchange e-mails with Missouri Bank regarding wire transfer of accounts to Commerce Bank (0.3); continue	1.80	342.00

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Date	Timekeeper	Description	Hours	Amount
		to work with Commerce Bank to set up on-line banking (0.2); review and process mail for all entities (1.3).		
10/15/14	RFJP	Research Global Client Solutions and call for contact information for its legal department (.3); draft e-mail to B. Holland outlining what Global Client Solutions does and draft demand letter to Global Client Solutions (.5); locate bank statement with wire transfer out of KSQ (.3); locate e-mail from April 8, 2014 and print out for B. Holland's use in deposition (.2).	1.30	279.50
10/15/14	BMH	Conference with L. Cook, M. Wilshire, and L. Rothfarb regarding T. Coppinger deposition preparation (1.1). T. Coppinger deposition (6.4). Conference with M. Wilshire and L. Rothfarb regarding T. Rowland deposition preparation (1.3).	8.80	3,344.00
10/16/14	RFJP	Search for Promissory Note payable to Canyon Road Holdings.	1.00	215.00
10/16/14	BMH	Conference with M. Wilshire and L. Rothfarb and prepare documents for T. Rowland asset deposition (1.1). T. Rowland asset deposition (6.8). Conference with M. Wilshire, L. Rothfarb, and R. Unruh regarding deposition information obtained and additional asset data needed (0.3).	8.80	3,344.00
10/17/14	NSB	Exchange e-mail with A. Prasil from Missouri Bank regarding forms for transfer of account balances to Commerce Bank (0.2); prepare forms for Larry Cook signature (0.4); download pleadings from District Court of Western Missouri to virtual case file (0.2).	0.80	152.00
10/17/14	RFJP	Review materials sent by MoBank to determine if they complied with our demand letter.	0.80	172.00
10/17/14	KW	Meet with L. Cook and B. Holland to prepare procedure re return of investor funds re CWB Services (2.0).	2.00	820.00

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Date	Timekeeper	Description	Hours	Amount
10/17/14	BMH	Telephone conference with L. Cook regarding T. Coppinger Lake House and bank statements needed (0.4). Investigate sale of lake house and telephone conference with R. Unruh and T. Coppinger's counsel regarding same (0.7). Investigate potential mechanic's lien claim on lake house by contractor and telephone conference with Hudacek Contracting's counsel regarding same (0.9). Investigate multiple insurance estimates prepared by contractor and verify final contract and accounting and update L. Cook regarding same (2.4). Work with R. Unruh and P. McNerny regarding listing lake house for back up for any additional offers and recommendation to accept revised offer (1.6). Review bank records produced and confirm additional records requested with L. Cook (0.7). Telephone conference with Ameritas regarding status of termination of 401(k) plan and review termination documents (1.5).	8.20	3,116.00
10/20/14	RFJP	Speak with Ameritas to determine what to do with the 401(k)s (.1); draft e-mail to Ameritas confirming distribution of 401(k) plans to all except three named individuals (.1).	0.20	43.00
10/20/14	JCM	Respond to emails re COBRA notices.	0.20	81.00
10/20/14	BMH	Work with R. Unruh and L. Cook regarding approval of sale of Lake House and due diligence on terms and listing of same, review invoices for unpaid work on house and telephone conference with L. Cook and R. Unruh regarding same (1.7). Work with P. Greenfiled and M. Wilshire regarding terms of surrender of T. Rowland AOL account information (0.7). Review and account for "overhead expenses" actually paid by defendant entities between November 2012 and September 2013 (3.2).	5.60	2,128.00



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Date	Timekeeper	Description	Hours	Amount
10/22/14	RFJP	Collect all Promissory Notes from Mission Road Office and have A. Boude scan and e-mail them to me so that I can forward them on to B. Holland and L. Cook (.7); Enter each overhead expense from Namakan, Sandpoint, and Anasazi Group into a spreadsheet and send link to B. Holland (.9); Resolve missing bank account issue with B. Holland (.3).	1.90	408.50
10/22/14	NSB	Exchange e-mail with J. O'Brien at Commerce Bank regarding meeting to go over CWB account matters (0.2); review and organize all mail received for CWB and all other entities (1.7).	1.90	361.00
10/22/14	BMH	Work with L. cook regarding Canyon Road accounting (2.8). E-mail exchanges with L. Cook and R. Unruh regarding text messages used by individual defendants (0.3). Work with Ameritas regarding 401(k) plan termination (1.7). Review and forward investor notes and identify Incrementum and Huskhawk Investment Group data requested by L. Cook (1.4).	6.20	2,356.00
10/23/14	BMH	Work with L. Cook, R. Unruh, and P. McInerny regarding sale of lake house, potential liens, listing of house for back up offers, and risk of not accepting revised offer (2.2). Prepare Receiver's Second Report, telephone conference with L. Cook regarding same, edit and file Receiver's Second Report (3.2). Work with P. Greenfield regarding parameters of T. Rowland AOL account access (1.4).	7.20	2,736.00
10/24/14	RFJP	Resolve issues raised by L. Cook re: missing bank account information (.4); Draft and fax demand letter to Country Club Bank for missing account information (.4); Locate MoBank 251 account information and other e-mails from A. Prasil and send them to L. Cook to follow-up on his request (.2); Initial research re: holder of the attorney-client privilege upon appointment of	5.80	1,247.00

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Date	Timekeeper	Description	Hours	Amount
		receiver/trustee (1.1); Draft and send demand letter to MoBank for six additional accounts (.6); Draft memo re: whether the Receiver holds the attorney-client privilege (3.1).		
10/24/14	NSB	Travel to Commerce Bank to meet with Julie O'Brien regarding Receiver/CWB account (1.1); prepare e-mail to L. Cook and B. Holland regarding outcome of same (0.2); review and input all invoices approved for payment into Quickbooks program (1.2); process checks for same (0.3); download pleadings from Western District of Missouri to virtual case file (0.4).	3.20	608.00
10/24/14	JLC	Work with J. Preu to create .pst of AOL account for review by case team	0.20	43.00
10/27/14	RFJP	Draft demand letter to Commerce Bank per L. Cook's request (1.1); Draft demand letter to MoBank per L. Cook's request (.8).	1.90	408.50
10/27/14	JLC	Receipt, review and work with Iris to process and load AOL email collection into Relativity for case team review	0.40	86.00
10/27/14	BMH	Prepare for and attend telephone conference on State of Washington vs. REceivership entities (1.2). Telephone conference with Washington Attorney General's Office regarding potential resolution as to claims against corporate defendants (0.3). Telephone conference with R. Unruh regarding sale of T. Coppinger Lake House (0.3). Coordinate upload of T. Rowland corporate e-mails to Relativity and sort of potential attorney client e-mails (1.2). Review entity financials received and assess additional financials still needed from K. Keiffer, review L. Cook summary and prepare for conference with K. Keiffer (1.4). Review Viking reserve account and response to demand for turnover to confirm no	8.10	3,078.00

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Date	Timekeeper	Description	Hours	Amount
		consumer funds being collected (1.8). Telephone conference with R. Unruh regarding potential consumer redress calculations, T. Coppinger Lake House back up listing and confirm pictures will be uploaded, and status of Viking turnover (0.7). Telephone conference with Viking regarding accounting of reserve accounts (0.4). Telephone conferences with Michigan Dept. of Finance regarding St. Armands enforcement action and potential resolution of same (0.8).		
10/28/14	NSB	Review and process mail received.	0.70	133.00
10/28/14	RFJP	Speak with K. Dougan at Country Club Bank to determine what information we already should have and what will be sent.	0.10	21.50
10/28/14	BMH	Conference with L. Cook and K. Keiffer regarding financials and additional data needed (2.6). Telephone conferences with States of WA and MI regarding potential resolution of enforcement matters with cease and desist orders (0.7). Telephone conference with R. Unruh regarding sale of T. Coppinger Lake House, review contractor documents and invoices and update L. Cook re: estimated proceeds (1.8). Review list of additional records from L. Cook and process same (1.4). Telephone conference with Missouri Bank regarding additional records needed (0.3).	6.80	2,584.00
10/29/14	NSB	Exchange e-mail with Julie O'Brien at Commerce Bank regarding deposit (0.2); prepare and travel to Commerce bank to make deposit (0.4).	0.60	114.00
10/29/14	RFJP	Review contents that Karen Dougan at Country Club Bank produced in response to the demand I sent her.	0.20	43.00
10/29/14	JLC	Review of database and create searches based on email provided; additional review of database for information related to document dates and searches performed by	1.30	279.50

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Date	Timekeeper	Description	Hours	Amount
		Larry Cook; correspond with case team regarding same		
10/29/14	BMH	Work with Missouri Bank regarding additional records to produce (0.4). Coordinate upload of T. Rowland business e-mails to Relativity (0.7). Telephone conference with L. Cook regarding financial statements and bank records needed (0.8). Telephone conference with J. Case re: sorting T. Rowland e-mails and sorting chronologically (0.5).	2.40	912.00
10/30/14	RFJP	Read e-mail from L. Cook, draft e-mail to K. Dougan at Country Club Bank making the request, and return call to A. Prasil at MoBank (.2); speak with A. Prasil at MoBank regarding additional production to expect today and additional requests that will be made (.2); review K. Dougan's response and forward it to L. Cook (.1); address L. Cook's concerns, speak with K. Dougan regarding L. Cook's concerns and her production, e-mail L. Cook (.6).	1.10	236.50
10/31/14	NSB	Review and process mail received (0.3); prepare letter enclosing signed and notarized wire transfer forms to Missouri Bank (0.2).	0.50	95.00
10/31/14	RFJP	Send demand letters to MoBank and Commerce bank (.2); speak with litigation support to have the bank account information printed for MoBank's third production (.1); speak with representative at Commerce Bank regarding recent demand letter sent this morning to clarify her questions (.2); locate and send L. Cook Excel sheets (.2).	0.70	150.50
10/31/14	EAC	Confer with case team and assist in facilitating creation of hard copy version of bank statements for use and review; confer with service provider regarding same and transfer electronic document collection for their use (.50).	0.50	107.50

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Date	Timekeeper	Description	Hours	Amount
11/03/14	NSB	E-mail from L. Cook regarding invoice from CPA (0.2); enter information and cut check for same (0.1); travel to Union Station post office box to obtain mail (0.4); process mail (0.3); e-mail exchange regarding mail from Mission Road office (0.1); download pleadings from U.S. District court for the Western District of Missouri to virtual case file (0.2).	1.30	247.00
11/03/14	RFJP	Locate the account information needed, and draft and send demand to MoBank.	0.20	43.00
11/03/14	BMH	Telephone conferences with M. McInerney regarding 6700 Squib Road ESI and preserving same and sale of Lake House (0.4). E-mail exchange with T. Rowland and counsel regarding non-defendant mail for 7301 Mission Road (0.2). Telephone conference with L. Cook regarding financial data from K. Keiffer (0.3). Review Missouri Bank and Commerce Bank bank records requested by L. Cook and investigate "bank overrides" (1.6). Work with R. Harsh regarding eFunds data requested by L. Cook (0.6).	3.10	1,178.00
11/04/14	RFJP	Receive bank statements from Versadox and prepare them to give to L. Cook (.1); prepare coversheets for binders and CD-Rs (.1).	0.20	43.00
11/04/14	BMH	Telephone conferences with L. Cook regarding Incrementum and forward financial data regarding Incrementum to L. Cook (0.8). Review and sort bank records requested by L. Cook (1.7). Review and sort mail forwarded for corporate defendants (0.6). Review employee 401(k) and insurance program termination documents and telephone conference with Ameritas regarding same (1.1). Work with R. Harsh regarding eFunds data on payday loans requested from servers (0.4). Review and organize corporate defendant	8.10	3,078.00

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Date	Timekeeper	Description	Hours	Amount
		financial summaries (3.5).		
11/05/14	RFJP	Try to find dates to supply A. Prasil at MoBank regarding our Fourth Demand, and, upon failure, e-mailing L. Cook (.2); review production from A. Prasil and forward it to L. Cook (.1).	0.30	64.50
11/05/14	BMH	Coordinate production of T. Rowland e-mail to FTC.	0.80	304.00
11/05/14	SLC	Discussion with B. Holland regarding export options/format for delivery to FTC.	0.40	98.00
11/06/14	NSB	Prepare e-mail to Alyssa Prasil at Missouri Bank regarding status of transfer of account monies to Commerce Bank.	0.10	19.00
11/06/14	BMH	Telephone conference with R. Unruh and M. Wilshire regarding T. Rowland e-mail production and coordinate transfer to FTC with S. Clark.	0.60	228.00
11/06/14	SLC	Work with J. Case to finalize the segregation of AOL email according to case team specifics; Begin building export and search; Transmit production specifics to FTC; Draft and transmit production specs. to Iris.	1.60	392.00
11/07/14	NSB	Download pleadings from Western District of Missouri District court to virtual case file.	0.20	38.00
11/07/14	KW	Meet with Larry Cook regarding status and discovery issues re matter (1.0).	1.00	410.00
11/07/14	BMH	Work with R. Harsh re: extracting data needed from eFunds servers (0.8). E-mail exchanges with former employees regarding same (0.3).	1.10	418.00
11/10/14	NSB	Travel to Union Station to obtain mail from post office boxes, process same; exchange e-mail with J. O'Brien at Commerce Bank regarding operating agreements for other CWB entities.	0.60	114.00

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Date	Timekeeper	Description	Hours	Amount
11/10/14	RFJP	Draft and send demand letter to A. Prasil as follow up to our previous demands to demand new information (.9); attempt to find a fax number to send demand letter (.2); open package from Commerce Bank ad ensure compliance with demand and email L. Cook and B. Holland to inform of receipt (.2); locate document in Relativity for L. Cook and e-mail it to him (.1).	1.40	301.00
11/10/14	BMH	Telephone conferences with L. Cook regarding lake house sale, office space surrender and clean up to minimize expense, and extracting data from eFunds servers (0.4). Telephone conference with FBI special agent regarding document request (0.1). Telephone conferences with AUSA and FTC coordinator on inter-governmental matters re: turnover of documents to FBI (0.3). Work with R. Harsh regarding extraction of eFunds data (0.5).	1.30	494.00
11/10/14	SLC	Pull down production from Iris FTP - and QC; Work with FTC to get uploaded for access; Arrange for physical delivery of drive.	0.70	171.50
11/11/14	NSB	Download pleadings from U.S. District court for the Western District of Missouri to virtual case file (0.2); confer with R. Pulkrabek regarding documents and account records received from Commerce Bank (0.2); process mail received (0.4).	0.70	133.00
11/11/14	BMH	Telephone conference with P. McNerney regarding lake house closing and mechanic lien claims and filings (0.3). Review estimated proceeds and telephone conference with L. Cook regarding potential liens and assertion of insurance proceeds to separate account to fund lake house repair (0.4). Review bank records and insurance correspondence to confirm deposit of proceeds into separate account (0.7). Review T. Rowland e-mail account for evidence of transfers to investors and others	7.30	2,774.00

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Date	Timekeeper	Description	Hours	Amount
		(4.8). Investigate KSQ Investors and Kansas Capital transfers and e-mail communications (1.1).		
11/12/14	NSB	Organize Commerce Bank account documents into binders (0.2); confer with R. Pulkrabek regarding same (0.2).	0.40	76.00
11/12/14	RFJP	Review completed Commerce Bank binders to ensure they were prepared properly; call Christine at Commerce to clarify her answers to production demands 2 & 4; and e-mail L. Cook regarding the above (.3); speak with L. Cook regarding tracing internal accounts at Commerce Bank (.2); call Bank of the West KC Branch, learn that I will have to speak with the branch manager, who will call me back when he returns from lunch, and also learn that Bank of the West KC does own the account in question (.1); speak with T. Patton at Bank of the West KC Branch and will follow up with a formal demand letter by email (.1).	0.70	150.50
11/12/14	BMH	Work with R. Harsh re: remote access to eFunds to extract data.	2.70	1,026.00
11/12/14	BMH	Work with L. Cook re: additional bank records and follow-up data requested (1.1). Prepare demand for accounting letters and work with L. Cook re: accounting data requested of Coppinger and Rowland (0.7). Review T. Rowland e-mails for KSQ connection with J. Tucker (1.8). Organize bank records and documents produced (1.8).	5.40	2,052.00
11/13/14	RFJP	Draft and send demand letter to Bank of the West for the identity of the requested account (.4); speak with T. Patton at Bank of the West to confirm account information (.3).	0.70	150.50
11/13/14	BMH	Work with R. Harsh regarding eFunds and data needed.	2.40	912.00



Larry E. Cook, Receiver

December 5, 2014

Client No. 050860

Matter No. 0559959

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Date	Timekeeper	Description	Hours	Amount
11/13/14	BMH	Review and sort bank records produced (1.4). Review mail from corporate defendants (0.3). Telephone conference with Washington AG's office re: potential resolution of administrative proceeding (0.3). Review Washington State action pleadings (1.2). Telephone call to MI AG's office to attempt to resolve administrative proceedings against corporate defendants (0.2). Review and organize additional summary data provided by K. Keiffer (1..4).	4.80	1,824.00
11/14/14	RFJP	Respond to A. Prasil's email seeking clarification and send e-mail to L. Cook for clarification (.1); draft and fax demand letter to C. Delgado at Commerce Bank for all accounts for which Frampton T. Rowland is/was an account holder (.2); clarify information sought and e-mail A. Prasil demanding the information (.5).	0.80	172.00
11/14/14	BMH	Work with lien claimants re: amounts owed and work to verify legitimacy of claims and work completed with P. McInerney (1.3). E-mail exchanges and telephone conference with R. Harsh regarding eFunds data to extract from servers (0.4). Review correspondence from R. Unruh regarding on-going consumer collection activity and threats of incarceration by collection companies for debts originated by defendants (0.2). Investigate collection companies and possibility consumer loans were sold prior to appointment of receiver (1.7). Telephone conference with L. Cook re: potential sale of consumer loan portfolios pre-receivership and options to stop same (0.3). Review and sort bank records produced (1.7).	5.60	2,128.00
11/17/14	NSB	Telephone call from Pro Shred regarding their account at Orion offices; e-mail to B. Holland and L. Cook regarding same; process mail.	0.30	57.00

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Date	Timekeeper	Description	Hours	Amount
11/20/14	NSB	Perform UCC searches in Kansas and Missouri for Orion Services, LLC; prepare general ledger report from Quick Books per B. Holland request.	0.40	76.00
11/20/14	RFJP	Draft Subpoena to The Northern Trust Company and ensure compliance with Federal Rule of Civil Procedure Rule 45.	1.50	322.50
11/20/14	BMH	Review documents from Impact LLC regarding furniture sale and investigate UCC-1 filings as to Orion (0.6). Review and edit settlement agreement with Impact (0.8). Telephone conference with L. Cook re: Impact settlement agreement and revisions thereto (0.3). Coordinate R. Harsh access to eFunds servers (0.3). Review accounting of transfers to/from payday lending entities not included as defendants to assess which entities might be added as additional entities controlled by individual defendants and in the payday lending business for purposes of PI Order (2.4). Review and check accounting of transfers to potential recovery targets (3.8).	8.20	3,116.00
11/21/14	RFJP	Copy and have the final subpoena sent to The Northern Trust Company (.1); Speak with A. Prasil regarding the sixth request for production (.2); Review Sixth production form MoBank and forward it to B. Holland and L. Cook (.2).	0.50	107.50
11/21/14	BMH	Prepare and circulate Joint Stipulated Order Modifying Preliminary Injunction to pay mechanic's lien claims out of insurance proceeds frozen account (1.6). Telephone conferences with mechanic lien claimants regarding same (0.2). Telephone conference with R. Unruh regarding sale of lake house and collection agency calls to consumers (0.3). Edit and file Joint Stipulated Motion to pay lien claims (0.3). Work on accounting of	4.80	1,824.00

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Date	Timekeeper	Description	Hours	Amount
		transfers to recovery targets (2.4).		
11/24/14	NSB	Download pleadings from US District of Court of Missouri to virtual case file; process mail.	0.50	95.00
11/24/14	RFJP	Send e-mail to A. Prasil at MoBank to request readable check backs from Rowland's account.	0.10	21.50
11/24/14	BMH	Conference with L. Cook, R. Harsh, and T. Coppinger at 6700 Squibb Road re: eFunds data and records needed by T. Coppinger (0.7). Work with D. Alberico and T. Soto to copy eData consumer loan data for D. Harsh to process (3.6). Telephone conference with P. McNerney regarding Coppinger accounting (0.2). Telephone conference with R. Unruh regarding eData consumer loan information (0.3). Work with L. Cook regarding recovery targets and accounting for entity funds transferred to third party individuals and investment companies (2.4).	7.20	2,736.00
11/25/14	NSB	Download pleadings from US District Court to virtual case file (0.2); telephone call with ProShred services regarding Orion account (0.1); exchange e-mail with L. Cook regarding same (0.1); process mail and invoices (0.4).	0.80	152.00
11/25/14	BMH	Work with T. Soto and D. Alberico on extracting eFunds consumer loan data and update L. Cook re: status of same (1.4). Work on accounting of receivership estate funds and transfer of BMO Harris accounts to Receivership Estate Account (0.8). Review and forward Order Authorizing Payment of Mechanic Lien Claims as to 55 Z Street Lake Lotawanna house and coordinate payment of claims and recording of releases in time for closing on 12/1/14 (1.7). Telephone conference with L. Cook regarding transfer of records and servers from 6700 Squibb Road and coordinate surrender of office	6.40	2,432.00

Larry E. Cook, Receiver

December 5, 2014

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Date	Timekeeper	Description	Hours	Amount
		space to landlord (1.3). Review L. Cook summary of recovery targets and accounting of funds received (1.2).		
11/26/14	BMH	Review revised Hud-1 for closing on Lake House and e-mail exchanges with R. Unruh and L. Cook regarding same (1.1). Coordinate issuance of mechanic lien cashier's checks and exchange of lien releases and waivers for closing (0.8). E-mail exchanges with P. McInerney regarding RangeRover deposit return checks (0.2). Coordinate closing instructions for Lake House sale with Coffelt Title and Underwriter (0.8). Telephone conference and e-mail exchanges with R. Unruh to verify mortgage and tax information from revised Hud-1 (0.3). Work with T. Soto regarding eFunds consumer loan data copy and coordinate delivery to R. Harsh to process (1.3).	4.50	1,710.00

Due For Services:

555.60    \$ 182,684.00

Timekeeper	Hours	Rate	Amount
Brian M. Holland	346.70	380.00	131,746.00
Brian W. Fields	24.40	405.00	9,882.00
Elizabeth Cirlincuina	1.50	215.00	322.50
Jennifer L. Case	2.20	215.00	473.00
Jenny C. Mosh	3.00	405.00	1,215.00
Ken Weltz	4.00	410.00	1,640.00
Lisa Hansen	5.20	405.00	2,106.00
Natalie S. Brown	62.70	190.00	11,913.00
Ryan E. Shaw	2.40	295.00	708.00
Ryan J.F. Pulkrabek	89.30	215.00	19,199.50
Steven L. Clark	14.20	245.00	3,479.00

2345 Grand Boulevard  
Kansas City, Missouri 64108-2618  
816-292-2000, Fax 816-292-2001

# LATHROP & GAGE<sub>LLP</sub>

FEDERAL I.D. 43-0948710

Larry E. Cook, Receiver

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\$ 182,684.00

Costs incurred through November 30, 2014:

Description		Amount
Other Expenses - Natalie Brown Charge for keys office & PO Box	09/10/14	7.06
Court Fees - Clerk of the Court For certified copies of Complaint.	09/17/14	168.00
Court Fees - Clerk of the Court Registration of Foreign Judgment- District of Kansas.	09/17/14	50.00
Court Fees - Clerk of the Court Registration of Foreign Judgment.	09/18/14	46.00
Court Fees - Bank Of America, N.A. (Business Card) Indiana	09/18/14	46.00
Court Fees - Bank Of America, N.A. (Business Card) Colorado	09/18/14	46.00
Court Fees - Bank Of America, N.A. (Business Card) Wisconsin USDC	09/18/14	46.00
Court Fees - Bank Of America, N.A. (Business Card) Wisconsin USDC	09/18/14	46.00
Other Expenses - Novitex Enterprise Solutions, Inc. CD Burn	10/06/14	7.00
Other Expenses - Novitex Enterprise Solutions, Inc. CD Burn	10/08/14	7.00
Photocopies		737.97
Delivery Services		465.80
Postage		67.86
		<u>\$ 1,740.69</u>

Due For Costs:

TOTAL THIS INVOICE: \$ 184,424.69

TOTAL BALANCE DUE: \$ 184,424.69